

Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)
Response Deadline: January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Gary T. Holtzer
Kelly DiBlasi
David Griffiths
Lauren Tauro

*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SAS AB, <i>et al.</i> ,	:	Case No. 22-10925 (MEW)
	:	
Debtors. ¹	:	(Jointly Administered)
-----	X	

**NOTICE OF TWELFTH OMNIBUS OBJECTION OF
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS**
(Satisfied Claims)

**THE ATTACHED OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW
AND EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THE
ATTACHED OBJECTION AND THE ATTACHMENT THERETO TO DETERMINE
WHETHER THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

PLEASE TAKE NOTICE that, on December 23, 2023, SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

(collectively, the “**Debtors**”) filed the *Twelfth Omnibus Objection of Debtors to Disallow and Expunge Claims (Satisfied Claims)* (the “**Objection**”).

PLEASE TAKE FURTHER NOTICE that a hearing to consider entry of an order approving the Objection (the “**Hearing**”) will be conducted before the Honorable Michael E. Wiles, in the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), on **January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that the Objection requests the Bankruptcy Court disallow and expunge from the claims register the claims listed on Exhibit 1 to the proposed form of order annexed to the Objection as Exhibit A (the “**Proposed Order**”) on the ground that each such claim has been satisfied in full during the Debtors’ chapter 11 cases.

PLEASE TAKE FURTHER NOTICE that any responses (the “**Responses**”) to the Objection must (i) be in writing, (ii) conform to the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York (the “**Local Bankruptcy Rules**”), and the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292] (the “**Case Management Order**”), (iii) be filed with the Bankruptcy Court by (a) attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) and (b) all other parties in interest on a CD-ROM, in text-searchable portable document format (PDF) (with two single-sided hard copies delivered to the Judge’s Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and (iv) be served in accordance with General Order M-399, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Case Management Order, upon (a) the attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary Holtzer, Kelly DiBlasi, David

Griffiths, and Lauren Tauro), (b) the Office of the United States Trustee for Region 2 (Attn: Greg Zipes, Esq. & Annie Wells, Esq.), and (c) the attorneys for the Official Committee of Unsecured Creditors (Attn: Brett H. Miller, Todd M. Goren, Debra M. Sinclair, Craig A. Damast, and James H. Burbage), so as to be filed and received no later than **January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that any Response must contain the following: (i) the name of the claimant and description of the basis for the amount of the claim; (ii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged from the claims register for the reasons set forth in the Objection, including the specific factual and legal bases which will be relied upon in opposing the Objection; and (iii) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, which will be relied upon in opposing the Objection.

PLEASE TAKE FURTHER NOTICE that if no Responses are timely filed and served with respect to the Objection by the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or an opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that any claim that the Bankruptcy Court disallows and expunges will be treated as if it had not been filed and will not be entitled to any distribution on account thereof.

PLEASE TAKE FURTHER NOTICE that any responding parties are required to attend any Hearing and failure to appear may result in relief being granted upon default.

Dated: December 23, 2023
New York, New York

/s/ Lauren Tauro

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Gary T. Holtzer
Kelly DiBlasi
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Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
SAS AB, <i>et al.</i> ,	:	Case No. 22-10925 (MEW)
	:	
Debtors. ¹	:	(Jointly Administered)
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**TWELFTH OMNIBUS OBJECTION OF
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS**
(Satisfied Claims)

**THIS OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW AND
EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THIS
OBJECTION AND THE ATTACHMENT HERETO TO DETERMINE WHETHER
THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the
above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows
in support of this objection (the “**Objection**”):

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

Background

1. On July 5, 2022 (the “**Commencement Date**”), each Debtor commenced with the Court a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases. On July 22, 2022, the Office of the United States Trustee for Region 2 (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors (the “**Creditors’ Committee**”) [ECF No. 75].

2. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

3. Additional information regarding the Debtors’ businesses, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Erno Hildén Pursuant to Rule 1007-2 of Local Bankruptcy Rules for Southern District of New York*, dated July 5, 2022 [ECF No. 3], and the *Declaration of Michael Healy in Support of First Day Motions and Applications*, dated July 5, 2022 [ECF No. 4].

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

5. By this Objection, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), the Debtors request entry of an order disallowing and expunging the claims listed on Exhibit 1 annexed to the Proposed Order (as defined below).

6. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit A (the “**Proposed Order**”).

Claims Reconciliation

7. On November 8, 2022, the Court entered an order [ECF No. 605] establishing January 10, 2023 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for all persons and entities (including governmental units) to file proofs of claim (each, a “**Proof of Claim**”) against the Debtors for claims (each a “**Claim**”) that arose on or prior to the Commencement Date, subject to certain exceptions (including for claims based on the rejection of executory contracts or unexpired leases).

8. The Debtors have examined the Proofs of Claim identified on Exhibit 1 to the Proposed Order and have determined that each Claim under the heading “*Claims to be Disallowed and Expunged*” (each, a “**Satisfied Claim**” and, collectively, the “**Satisfied Claims**”) has been satisfied in full during the Debtors’ chapter 11 cases, including because (i) the claimed amounts have been paid by the Debtors during these chapter 11 cases pursuant to “first day” or other relief granted by the Court authorizing such payments, (ii) the Debtors paid such amounts in the ordinary course of business, or (iii) the Debtors assumed, and cured all prepetition amounts owing under, the contract(s) that form the basis of a Satisfied Claim.

Satisfied Claims Should Be Disallowed

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a).

10. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. Prima facie validity under Bankruptcy Rule 3001(f), however, can be overcome by rebuttal evidence. *See In re Ditech Holding Corp.*, No. 19-10412 (JLG), 2021

WL 408984, at *4 (Bankr. S.D.N.Y. Feb. 2, 2021); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Accordingly, pursuant to Bankruptcy Rule 3007(a), a party in interest may object to the allowance of a claim in a writing filed with the Bankruptcy Court. Fed. R. Bankr. P. 3007(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Cap., LLC)*, No. 15-cv-3248 (KPF), 2016 WL 796860, at *9 (S.D.N.Y. Feb. 22, 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12–11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff’d sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814 (S.D.N.Y. 2014); *Hasson v. Motors Liquidation Co. GUC Tr. (In re Motors Liquidation Co.)*, No. 11-cv-8444 (RJS), 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d sub nom. Peter J. Solomon Co., L.P. v. Oneida Ltd.*, No. 09-cv-2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010).

11. Further, Bankruptcy Rule 3007(d) permits the Debtors to file objections to more than one claim on the basis that, among other things, such claims “have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order.” Fed. R. Bankr. P. 3007(d)(5).

12. The Debtors have carefully examined each Satisfied Claim and compared it to their books and records and have determined that each Satisfied Claim identified on Exhibit 1 to the Proposed Order has already been satisfied in full during the Debtors’ cases. As no amounts are owed on account of the Satisfied Claims, to ensure that the claims register is accurate and does not inaccurately overstate the Debtors’ liabilities, and to avoid the possibility of multiple recoveries on account of already-satisfied liabilities, the Debtors seek entry of the Proposed Order disallowing and expunging the Satisfied Claims from the claims register.

Reservation of Rights

13. Nothing contained herein is intended or shall be construed as (i) an admission as to the validity of any Claim against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any Claim against the Debtors, (iii) an agreement or obligation to pay any Claims, (iv) a waiver of any claims or causes of action that may exist against any creditor or interest holder, or (v) an approval, assumption, or adoption of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' or any appropriate party in interest's rights to subsequently dispute such claim.

Notice

14. Notice of this Objection will be provided in accordance with Bankruptcy Rule 3007 and the procedures set forth in the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292]. The Debtors respectfully submit that no further notice is required.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: December 23, 2023
New York, New York

/s/ Lauren Tauro

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

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and Debtors in Possession*

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SAS AB, et al.,	:	Case No. 22-10925 (MEW)
	:	
Debtors.¹	:	(Jointly Administered)
	:	ECF No. [●]
-----	X	

**ORDER GRANTING TWELFTH OMNIBUS OBJECTION
OF DEBTORS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS**
(Satisfied Claims)

Upon the objection, dated December 23, 2023 (the “**Objection**”),² of SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), for entry of an order disallowing and expunging the Satisfied Claims, all as more fully set forth in the Objection; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

² All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Objection.

need be provided; and this Court having reviewed the Objection; and upon any hearing held on the Objection; and all responses, if any, to the Objection having been withdrawn, resolved, or overruled; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, each Satisfied Claim identified under the heading “*Claims to be Disallowed and Expunged*” on **Exhibit 1** annexed to this Order is hereby disallowed and expunged.
3. To the extent a response was filed regarding any Satisfied Claim, each such Satisfied Claim, and the Objection as it pertains to such Satisfied Claim, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each satisfied Claim.
4. Nothing contained in the Objection or this Order shall be construed as (i) an admission as to the validity of any Claim, (ii) an agreement or obligation to pay any Claims, (iii) a waiver of the Debtors’ or any appropriate party in interest’s rights to dispute any Claim, (iv) a waiver of any claims or causes of action which may exist against any creditor or interest holder, or (v) an approval or assumption of any agreement, contract, program, policy or lease under section 365 of the Bankruptcy Code.

5. The Debtors' claims and noticing agent, Kroll Restructuring Administration, LLC, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: _____, 2024
New York, New York

THE HONORABLE MICHAEL E. WILES
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Satisfied Claims

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
SHELL AVIATION SWEDEN AB	ARMEGATAN 38, SOLNA, 171 79, SWEDEN	5340502	Scandinavian Airlines System Denmark-Norway-Sweden	2,652,917.19
SIL-MID LTD	UNITS 1&2 ROMAN PARK ROMAN WAY, COLESHILL WEST MIDLANDS, B461HG, UNITED KINGDOM	5340507	Scandinavian Airlines System Denmark-Norway-Sweden	5,849.84
SIVANTOS A/S	OVE GJEDDES VEJ 9, ODENSE SO, DK-5220, DENMARK	5340510	Scandinavian Airlines System Denmark-Norway-Sweden	67.42
SJR IN SWEDEN AB	HUMLEGARDSGATAN 20, STOCKHOLM, 11446, SWEDEN	5340511	Scandinavian Airlines System Denmark-Norway-Sweden	24,343.63
SKAGEN HOTEL	SKAGEN HOTEL AS NYHOLMSGATA 11, BODO, 8005, NORWAY	182	SAS AB	200.84
SKANDINAVISK AKUTTMEDISIN	SORKEDALSVEIEN 10B, OSLO, 369, NORWAY	5340560	Scandinavian Airlines System Denmark-Norway-Sweden	2,604.88
SKATTEVERKET	STUREGATAN 4, SUNDBYBERG, SE-172 31, SWEDEN	5339312	SAS AB	2,526,637.57
SKATTEVERKET	STUREGATAN 4, SUNDBYBERG, SE-172 31, SWEDEN	5339579	Scandinavian Airlines System Denmark-Norway-Sweden	74,773,619.68
SKELLEFTEÅ AIRPORT AB	SKELLEFTEÅ FLYGPLATS 1, SKELLEFTEÅ, 931 92, SWEDEN	5339580	Scandinavian Airlines System Denmark-Norway-Sweden	50,221.20
SKEYES	303 TERVUURSESTEENWEG, STEENOKKERZEEL, 1820, BELGIUM	76	Scandinavian Airlines System Denmark-Norway-Sweden	12,186.42
SKULAND, TORHILD	ROALD AMUNDSENS VEI 26 4016 STAVANGER, , , NORWAY	245	SAS Norge AS	261.27
SKY BUILSERVICE	, , , JAPAN	5340564	Scandinavian Airlines System Denmark-Norway-Sweden	87.29
SKY HANDLING PARTNER USA LLC	1700 WEST IRVING PARK ROAD SUITE 302, CHICAGO, IL, 60613, UNITED STATES	5340567	Scandinavian Airlines System Denmark-Norway-Sweden	61,887.00
SKYPORT A.S.	LAGLEROVE 1075/4, PRAHA 6, 160 00, CZECH REPUBLIC	5340569	Scandinavian Airlines System Denmark-Norway-Sweden	1,931.33
SKYSCANNER.	10 WATERLOO PLACE, EDINBURGH, EH1 3EG, UNITED KINGDOM	5340570	Scandinavian Airlines System Denmark-Norway-Sweden	41,875.04

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
SKYSERV S.A	ATHENS INTERNATIONAL AIRPORT EL. VENIZELOS, BUIL.48, SPATA/ARTEMIDA ATTIKHS, 19019, GREECE	5340571	Scandinavian Airlines System Denmark-Norway-Sweden	3,149.20
SLC-SALT LAKE CITY DEPTS. OF AIRPORT	P.O. BOX 14550, SALT LAKE CITY, UT, 84114-5550, UNITED STATES	5339616	Scandinavian Airlines System Denmark-Norway-Sweden	131.59
SLITERORDNINGEN	POSTBOKS 386, LYSAKER, 1326, NORWAY	5340572	Scandinavian Airlines System Denmark-Norway-Sweden	9,488.33
SMF-DIRECTOR OF AIRPORTS	COUNTY OF SACRAMENTO 6900 AIRPORT BLVD, SACRAMENTO, CA, 95837, UNITED STATES	5339617	Scandinavian Airlines System Denmark-Norway-Sweden	121.49
SNA-JOHN WAYNE AIRPORT	EDDIE MARTIN ADMINISTRATION BLDG. 3160 AIRWAY AVE., COSTA MESA, CA, 92626, UNITED STATES	5339618	Scandinavian Airlines System Denmark-Norway-Sweden	65.85
SPEED SERVICES AB	BOX 634, TYRESO, 13526, SWEDEN	882	Scandinavian Airlines System Denmark-Norway-Sweden	35,254.34
SPORTSHUSET BODO AS	GAMLE RIKSVEI 21 PB 133, BODO, 8008, NORWAY	5339118	Scandinavian Airlines System Denmark-Norway-Sweden	9,940.00
STI NORGE AS	POSTBOKS 1154 OSLO, SENTRUM, 107, NORWAY	5339619	Scandinavian Airlines System Denmark-Norway-Sweden	100.16
STANDARD ONLINE AS	POSTBOKS 252, LYSAKER, 1326, NORWAY	5339122	Scandinavian Airlines System Denmark-Norway-Sweden	333.24
STARS SPECIAL TRANSPORT AND RAMP SERVICES GMBH & CO.KG	FLUGHAFEN GEBAUDE 235, HAMBURG, 22335, GERMANY	5339124	Scandinavian Airlines System Denmark-Norway-Sweden	91.62
STATENS OG KOMMUNERNES INDKØBS SERVICE A/S	ISLANDS BRYGGE 55, KØBENHAVN S, 2300, DENMARK	5339125	Scandinavian Airlines System Denmark-Norway-Sweden	9,349.78
STATKRAFT VARME AS	POSTBOKS 2400, TRONDHEIM, 7005, NORWAY	5339126	Scandinavian Airlines System Denmark-Norway-Sweden	101,326.35
STENERSEN, JOHAN	GULDBERGS VEI 29, OSLO, 00375, NORWAY	164	Scandinavian Airlines System Denmark-Norway-Sweden	2,600.00
STL-LAMBERT-ST. LOUIS INTL AIR	P O BOX 10212, ST. LOUIS, MO, 63145, UNITED STATES	5339620	Scandinavian Airlines System Denmark-Norway-Sweden	358.99
STOBART AVIATION SERVICES LIMITED	VIKING HOUSE, MATHIESON ROAD, WIDNES, WA8 0NX, UNITED KINGDOM	5339130	Scandinavian Airlines System Denmark-Norway-Sweden	96,242.57
STOREBRAND LYSAKER TORG AS	POSTBOKS 500, LYSAKER, 1327, NORWAY	5339470	Scandinavian Airlines System Denmark-Norway-Sweden	60,843.98
STRID, MAGNUS	BJORNSTIGEN 10, STROMSUND, 83334, SWEDEN	156	SAS Sverige AB	1,000.00

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
STS ALPRESOR AB	KYRKOGATAN 48, GÖTEBORG, 41108, SWEDEN	5339474	Scandinavian Airlines System Denmark-Norway-Sweden	1,617.02
STUDENT CONSULTING SWEDEN AB	NORDKALOTTVAGEN 1, LULEA, 972 54, SWEDEN	5339475	Scandinavian Airlines System Denmark-Norway-Sweden	314,989.30
SUNDSVALL TIMRA AIRPORT	SUNDSVALL, SUNDSVALL, 86183, SWEDEN	5339480	Scandinavian Airlines System Denmark-Norway-Sweden	1,105.64
SUNFLOWER TOWER MANAGEMENT OFFICE	SUITE 1020,BEIJING SUNFLOWER TOWER NO.37 MAIZIDIAN STREET, CHAO YANG DISTRICT, BEIJING, 100026, CHINA	5339481	Scandinavian Airlines System Denmark-Norway-Sweden	11,621.58
SUTHERLAND GLOBAL SERVICES PRIVATE LIMITED	#45A, VELACHERY MAIN ROAD, VIJAYNAGARAM,, CHENNAI, 600042, INDIA	5339483	Scandinavian Airlines System Denmark-Norway-Sweden	506,708.69
SVALBARD ADVENTURES AS	PO BOX 538, LONGYEARBYEN, 9171, NORWAY	186	Scandinavian Airlines System Denmark-Norway-Sweden	4,792.00
SVALBARD LUFTHAVN AS	POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339485	Scandinavian Airlines System Denmark-Norway-Sweden	141,569.22
SVEA INKASSO AB	EVENEMANGSGATAN 31 A, SOLNA, 16981, SWEDEN	1146	Scandinavian Airlines System Denmark-Norway-Sweden	6,486
SVENSK PILOTFÖRENING	WILDER LAW GROUP, PLLC WILLIAM R. WILDER 1750 TYSONS BLVD. SUITE 1500, TYSONS, VA, 22102, UNITED STATES	955	Scandinavian Airlines System Denmark-Norway-Sweden	1,780,000.00
SVENSKA RESEGRUPPEN AB	BOX 1340, UPPSALA, 751 43, SWEDEN	5339562	Scandinavian Airlines System Denmark-Norway-Sweden	68,009.16
SWEDAVIA	FLYGVAGEN 1, STOCKHOLM, 190 60, SWEDEN	5339302	Scandinavian Airlines System Denmark-Norway-Sweden	71,035.38
SWEDAVIA	FLYGVAGEN 1, STOCKHOLM, 190 60, SWEDEN	5339303	Scandinavian Airlines System Denmark-Norway-Sweden	2,080,239.27
SWEDAVIA	FLYGVAGEN 1, STOCKHOLM, 190 60, SWEDEN	5339304	Scandinavian Airlines System Denmark-Norway-Sweden	563,987.96
SWEDAVIA	FLYGVAGEN 1, STOCKHOLM, 190 60, SWEDEN	5339305	Scandinavian Airlines System Denmark-Norway-Sweden	1,646,959.64
SWEDAVIA	FLYGVAGEN 1, STOCKHOLM, 190 60, SWEDEN	5339306	Scandinavian Airlines System Denmark-Norway-Sweden	745,216.16
SWEDAVIA AB	ATTN: JONAS ABRAHAMSSON, CHIEF EXECUTIVE OFFICER STOCKHOLM ARLANDA AIRPORT, STOCKHOLM-ARLANDA, 190 45, SWEDEN	5339637	Scandinavian Airlines System Denmark-Norway-Sweden	5,878,935.18

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
SYDKYSTENS KRANSERVICE APS	V. CLAUS JUL MADSEN GODSPARKEN 160, GREVE, 2670, DENMARK	5339803	Scandinavian Airlines System Denmark-Norway-Sweden	935.32
SYKES CYPRUS LTD	PO BOX 40249, LARNACA, 6302, CYPRUS	5339804	Scandinavian Airlines System Denmark-Norway-Sweden	479,266.97
SYKES ENTERPRISES DENMARK APS	AGERHATTEN 27 B, ODENSE, 5220, DENMARK	5339805	Scandinavian Airlines System Denmark-Norway-Sweden	636,557.64
SYKES INFORMATION SHA	NO. 2550, HONGQIAO ROAD CHANGNING DISTRICT, SHANGHAI, 200335, CHINA	5339806	Scandinavian Airlines System Denmark-Norway-Sweden	14,013.73
SYKES SWEDEN AB	BOX 631, STOCKHOLM, 101 32, SWEDEN	5339807	Scandinavian Airlines System Denmark-Norway-Sweden	2,857,681.54
SYR-SYRACUSE HANCOCK INTL AIRP	DEPT OF AVIATION FISCAL OFFICE 1000 COL EILEEN COLLINS BLVD, SYRACUSE, NY, 13212, UNITED STATES	5339638	Scandinavian Airlines System Denmark-Norway-Sweden	70.02
SÖDERBERG & PARTNERS VEST AS	NATALJA SKAARET LYSAKER TORG, 15 POST 324, LYSAKER, 1326, NORWAY	891	Scandinavian Airlines System Denmark-Norway-Sweden	1,181.00
T LINK	SUNDRY6500, , , JAPAN	5339842	Scandinavian Airlines System Denmark-Norway-Sweden	293.65
TAKS	110 TORSHAVN POSTBOKS 2151, TOLLBUOIN, , FAROE ISLANDS	5339639	Scandinavian Airlines System Denmark-Norway-Sweden	868.14
TALLINN AIRPORT GH AS	LENNUJAAMA TEE 12, TALLINN, 11101, ESTONIA	5339846	Scandinavian Airlines System Denmark-Norway-Sweden	48,323.20
TALLINNA LENNUJAAM AS	LENNUJAAMA TEE 12, TALLINN, 11101, ESTONIA	5339640	Scandinavian Airlines System Denmark-Norway-Sweden	307.95
TAPPAN, JONATHAN	2497 DORCHESTER RD, BIRMINGHAM, MI, 48009, UNITED STATES	948	Scandinavian Airlines of North America Inc.	3,400.00
TATA CONSULTANCY SERVICES SVERIGE AB	MÄSTER SAMUELSGATAN 42, STOCKHOLM, 111 57, SWEDEN	5340114	Scandinavian Airlines System Denmark-Norway-Sweden	4,877,309.19
TAXI STOCKHOLM 150000 AB (PUBL)	BOX 6576, STOCKHOLM, 113 83, SWEDEN	5339713	SAS AB	263.66
TAXI STOCKHOLM 150000 AB (PUBL)	BOX 6576, STOCKHOLM, 113 83, SWEDEN	5340117	Scandinavian Airlines System Denmark-Norway-Sweden	450.27
TAXI Y067 ASLE LINDSETH	BAKKEVEIEN 12, TANA, 9845, NORWAY	5340118	Scandinavian Airlines System Denmark-Norway-Sweden	69.58
TAXIBOKNING FINANS SVERIGE AB	BOX 1821, UPPSALA, 75148, SWEDEN	5339714	SAS AB	773.10
TAXIBOKNING FINANS SVERIGE AB	BOX 1821, UPPSALA, 75148, SWEDEN	5340119	Scandinavian Airlines System Denmark-Norway-Sweden	13,011.59

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
TBITEC	FILE 56416 LOS ANGELES INTERNATIONAL AIRPORT 380 WORLD WAY, LOS ANGELES, CA, 90045, UNITED STATES	5339641	Scandinavian Airlines System Denmark-Norway-Sweden	9,156.22
TDC ERHVERV A/S	TEGLHOMSGADE 1, KOBENHAVN C, 900, DENMARK	5340124	Scandinavian Airlines System Denmark-Norway-Sweden	221.32
TEC - TEKNISK ERHVERVSSKOLE CENTER	NORDRE FASANVEJ 27, FREDERIKSBERG, 2000, DENMARK	5340125	Scandinavian Airlines System Denmark-Norway-Sweden	2,414.75
TECHSTEP DENMARK APS	C/O BDO STATSUTORISERET REVISIONSAKTI HAVNEHOLMEN 29, KØBENHAVN, 1561, DENMARK	5340127	Scandinavian Airlines System Denmark-Norway-Sweden	51,316.72
TECHSTEP NORWAY AS	TVETENVEIEN 6, OSLO, 661, NORWAY	5340128	Scandinavian Airlines System Denmark-Norway-Sweden	191,040.46
TECHSTEP SWEDEN AB	RAMGATAN 2B, KARLSTAD, SE-65341, SWEDEN	5340129	Scandinavian Airlines System Denmark-Norway-Sweden	158,119.05
TELEFONICA DE ESPANA	GRAN VIA 28, MADRID, 28013, SPAIN	5340190	Scandinavian Airlines System Denmark-Norway-Sweden	29.28
TELENOR FREDERIKSKAJ	FREDERIKSKAJ, KØBENHAVN, 1780, DENMARK	5340191	Scandinavian Airlines System Denmark-Norway-Sweden	511.86
TELENOR NORGE AS	STRANDGATA 9, RØRVIK, 7900, NORWAY	5340192	Scandinavian Airlines System Denmark-Norway-Sweden	47.89
TELENOR SVERIGE AB	KATARINAVÄGEN 15, STOCKHOLM, 116 45, SWEDEN	5340193	Scandinavian Airlines System Denmark-Norway-Sweden	776,484.83
TELIASONERA FINANS AB	VITSANDSGATAN 9, FARSTA, 123 86, SWEDEN	5340195	Scandinavian Airlines System Denmark-Norway-Sweden	8,121.36
TENANT & PARTNER AB	BOX 22568, STOCKHOLM, 104 22, SWEDEN	5340197	Scandinavian Airlines System Denmark-Norway-Sweden	765.84
THE ANGELL PENSION GROUP INC.	88 BOYD AVENUE EAST PROVIDENCE, EAST PROVIDENCE, RI, 02914, UNITED STATES	5340202	Scandinavian Airlines System Denmark-Norway-Sweden	1,200.00
THE PORT AUTHORITY OF NY & NJ PHILADELPHIA	PO BOX 95000, PHILADELPHIA, PA, 19195-1517, UNITED STATES	5339642	Scandinavian Airlines System Denmark-Norway-Sweden	1,311,400.79
THE STATE ENTERPRISE LITHUANIAN AIRPORTS	RODUNIOS KELIAS 10A, VILNIUS, 02189, LITHUANIA	1117	Scandinavian Airlines System Denmark-Norway-Sweden	170,804
THE TRUSTEES OF THE SCANDINAVIAN AIRLINES SYSTEM (INVESTMENTS) LIMITED PENSION AND ASSURANCE SCHEME	WEDLAKE BELL LLP JUSTIN MCGILLOWAY, ESQ. 71 QUEEN VICTORIA STREET, LONDON, EC4V 4AY, UNITED KINGDOM	541	Scandinavian Airlines System Denmark-Norway-Sweden	3,686,822.40
THE WESTIN HARBOUR CASTLE, TORONTO	1 HARBOUR SQUARE, TORONTO, ON M5J 1A6, CANADA	5340716	Scandinavian Airlines System Denmark-Norway-Sweden	22,122.00

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
THEDOME INTERNATIONAL	FABRIC MARY 37 BARNFIELD GARDENS HAM, KINGSTON UPON THAMES, KT2 5RH, UNITED KINGDOM	1002	Scandinavian Airlines System Denmark-Norway-Sweden	1,790.00
THOMSEN, LARS STAGE	MOLLE ALLE 10, ST. TV, VALBY, 2500, DENMARK	149	SAS Danmark A/S	259.00
THON HOTEL OSLO AIRPORT	BALDER ALLE 2, GARDERMOEN, 2060, NORWAY	5340721	Scandinavian Airlines System Denmark-Norway-Sweden	198.30
THORVALDSEN, ARNE	ASBRATAN 124, KOLSAS, N-1352, NORWAY	256	SAS Norge AS	1,223.00
THRANE, PETTER	VIBES GATE 18, OSLO, 0356, NORWAY	906	SAS AB	600.23
TIAT TOKYO INTERNATIONAL AIR TERMINAL	2-6-5 HANEDAKUKO, OTA-KU, TOKYO, 144-0041, JAPAN	5340722	Scandinavian Airlines System Denmark-Norway-Sweden	497.61
TICKET PRIVATRESOR AB	VÄRMDÖVÄGEN 84, NACKA, 13108, SWEDEN	5340723	Scandinavian Airlines System Denmark-Norway-Sweden	42,705.65
TINGSTAD PAPPER AB	BOX 13013, GÖTEBORG, 40251, SWEDEN	5340726	Scandinavian Airlines System Denmark-Norway-Sweden	104,645.53
TIRANA INTERNATIONAL AIRPORT SHPK	TIRANA INTERNATIONAL AIRPORT NENE TEREZA ADMINISTRATION BUILDING, RINAS, TIRANA, 1504, ALBANIA	632	Scandinavian Airlines System Denmark-Norway-Sweden	0.00
TJELDSUNDBRUA KRO & HOTELL AS	TJELDSUNDBRUA 214, EVENSKJER, 9440, NORWAY	5340727	Scandinavian Airlines System Denmark-Norway-Sweden	8,121.18
T-MOBILE POLSKA S.A.	UL. MARYNARSKA 12, WARSZAWA, 02-674, POLAND	5340729	Scandinavian Airlines System Denmark-Norway-Sweden	3.73
TOKYO INTERNATIONAL AIR TERMINAL CORPORATION	1-B, TIAT TERMINAL 2 BLDG. 2 HANEDA AIRPORT OTA-KU, TOKYO, , JAPAN	5339307	Scandinavian Airlines System Denmark-Norway-Sweden	91,573.28
TOKYO SHOKO KAIGISHO	JA BLDG, 1-3-1 OTEMACHI CHIYODA-KU, TOKYO, 100-6810, JAPAN	5340730	Scandinavian Airlines System Denmark-Norway-Sweden	4.80
TOL-TOLEDO LUCA COUNTY	PORT AUTHORITY FIN. SECT. 1 MARITIME PLAZA, TOLEDO, OH, 43604, UNITED STATES	5339644	Scandinavian Airlines System Denmark-Norway-Sweden	8.78
TOSCANA AEROPORTI HANDLING S.R.L.	AEROPORTO GALITEO GALIEI, PISA, 56121, ITALY	5339135	Scandinavian Airlines System Denmark-Norway-Sweden	11,990.55
TOYOTA ROMERIKE AS	POSTBOKS 163, JESSHEAIM, 2051, NORWAY	5339140	Scandinavian Airlines System Denmark-Norway-Sweden	1,354.92
TP AEROSPACE LEASING APS	STAMHOLMEN 165., HVIDOVRE, 2650, DENMARK	5339141	Scandinavian Airlines System Denmark-Norway-Sweden	232,283.61